

Eligibility – General Partnership

Tax ID Type: Employer Identification Number (EIN). An EIN may be obtained online from www.irs.gov.

Eligibility forms:

- **AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification (dated 10-30-14)**
 - One AD-1026 for the General Partnership.
 - One AD-1026 for each affiliate with farming interests (see AD-1026 Affiliate instructions below)
- **CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information**
 - No form for the General Partnership.
 - One CCC-941 for each member.
- **CCC-901, Members Information**

Instructions for the AD-1026

Blocks 1-3 – Enter the name, tax ID (even though only the last four digits are required, it is helpful to have the full number), and enter the program year as the crop year.

Block 4 – **Affiliates:** All members of the General Partnership are considered affiliates, however, they only need to be listed in block 4 and file their own AD-1026 if they have separate farming interests. Affiliates are considered as having farming interests if **his or her tax ID number is listed** as owner, operator, tenant or sharecropper on any farm or undeveloped land.

Note: Exception: A **spouse** or **minor child** of the Joint Venture member is not required to file an AD-1026 if both of the following applies:

- ❖ The spouse or minor child does not have a farming interest as an individual or member of a joint operation separate from the individual requesting benefits and
- ❖ The person does not receive program benefits under his or her individual tax ID number.

Block 5 – Check one of these boxes if the statement applies; otherwise continue to Part B.

Instructions for the CCC-941

Block 1 – Enter the county where land is located.

Block 2 – Enter full legal name and address. This must exactly match what is on file with the Internal Revenue Service (IRS).

Block 3 – Enter the nine-digit tax ID number.

Block 4 – Enter the Program Year (fiscal year).

Block 5 – Check appropriate box.

Block 6 – Sign as indicated in **Signature Authority** below.

Block 7 – Enter title/relationship to the organization.

Block 8 – Enter the date.

Instructions for the CCC-901

Blocks 1 & 2 – Enter the county and state where the land is located.

Block 3 – Enter the program (fiscal) year for which you are applying.

Part A – Enter full legal name and full tax ID number.

- #1-5 – Enter names, tax ID numbers (even though only the last four digits are required, it is helpful to have the full number), addresses, percent shares, and check yes for all members in block five (all members of a General Partnership have signature authority.)

Part B, C, D – List Embedded Entities, if any. Embedded Entities are any legal business type other than an Individual.

- *Example* – If a member in Part A is “John Doe Revocable Trust,” they are considered an Embedded Entity and their information would be entered in Part B. If a member of the “John Doe Revocable Trust” is an embedded entity, they would enter their information in Part C, and so on.

Part E – Enter the required information for any member that is a minor.

Part F – Certification

- #1 – Sign here.
- #2 – Enter ‘Member’ or ‘Partner’ here.
- #3 – Enter the date.

Signature Authority: By state law, any member can sign for the partnership and bind all members unless the Articles of Partnership are more restrictive or an individual is authorized to act for the General Partnership through one of the following documents:

- A notarized affidavit signed by all members of the General Partnership showing the joint venture name, names and shares of members, and the name(s) of the member(s) authorized to sign and bind the remaining members or,
- A valid notarized power of attorney form (FSA-211) signed by all members of the General Partnership.